Financial year annual return
Audit certificate for associated entities and third party campaigners

IMPORTANT

The annual return for the 2025-26 financial year must only cover the period 15 April to 30 June 2026.

This audit certificate template **must be used by an associated entity or third party campaigner** when submitting a **financial year annual return**. The Victorian Electoral Commission (VEC) will not accept any other format.

This audit certificate **must be completed by an independent auditor.** If you need an audit certificate for a **different entity type or purpose**, please visit our website: https://www.vec.vic.gov.au/candidates-and-parties/annual-returns.

Financial year annual returns

The registered agent of an associated entity or third party campaigner must submit an annual return to the VEC each year by 20 October.

Name of audited entity

Audit certificates must include the entity name exactly as shown in the *Organisation name* field in the VEC Disclosures. Variations or abbreviations will not be accepted.

Reporting requirements

The annual return for an associated entity or third party campaigner must include certain information for the preceding financial year. For 2025-26, the financial year is 15 April to 30 June 2026.

The following information must be provided:

- Total income
- Total disclosed political donations
- Total undisclosed political donations and the number of donors for those undisclosed donations
- Total amounts received other than political donations
- Itemised details of amounts received other than political donations that exceed the disclosure threshold
- Total expenditure
- Total outstanding debt
- Itemised details of debts that exceed the disclosure threshold

For further information on these requirements, visit: https://www.vec.vic.gov.au/candidates-and-parties/annual-returns.

For disclosure threshold figures see Indexation | vec.vic.gov.au/candidates-and-parties/political-donations/indexation

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Submission process

Financial year annual returns and the accompanying audit certificate must be submitted through VEC Disclosures by the registered agent. Information provided in the return will be audited by the VEC and we may request documentation to support any information disclosed within it.

An annual return is not taken to have been submitted unless it is accompanied by an audit certificate. An audit certificate must be in the form specified in this template.

Irrelevant or unnecessary information should not be included in audit certificates. If supporting information is to be provided, it can be provided as a separate attachment.

Due date

The registered agent of an associated entity or third party campaigner must submit the annual return by 20 October. The due date does not change if it falls on a non-business day. The VEC cannot offer any extensions to this legislated deadline. See **Offences** below.

Offences

Any intention to circumvent a prohibition or requirement of Part 12 of the Electoral Act, or to provide false or misleading information, is a serious offence. Certain offences may also result in fines, prison sentences, as well as penalties attached to the recovery of donation amounts.

The offences include (but are not limited to):

- A person must not provide information to a person who is required to give an annual return under the *Electoral Act 2002* if the person providing the information knows that the information is false or misleading. For example, an auditor who provides an audit certificate must not provide the audit certificate if they know it contains information that is false or misleading.

  Penalty: 300 penalty units or 2 years imprisonment or both

  Section 274 Offences in relation to disclosure returns, annual returns and disclosure statements

- A person must not enter into, or carry out, a scheme, whether alone or with any other person, with the intention of circumventing a prohibition or requirement under Part 12.

  Penalty:

  - In the case of a natural person, 1200 penalty units or 10 years imprisonment.
  - In the case of a body corporate, 6000 penalty units.

  Section 272 Offence to enter into or carry out scheme

See Part 12 Division 7 of the Electoral Act for further information on offences.

More information

For more information, please visit our website at https://www.vec.vic.gov.au/candidates-and-parties/annual-returns or email us at disclosures@vec.vic.gov.au.

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The information to be included in this form is required under section 222(2) of the *Electoral Act 2002* (Vic) (Electoral Act).

This form is to be used by an independent auditor of an associated entity or third party campaigner when submitting a financial year annual return under sections 219 and 220 of the Electoral Act.

Fields marked with an * are mandatory

*Name of audited entity (exactly as stated in the *Organisation name* field in VEC Disclosures)	

Auditor details

*Name		*Title	
*Audit provider company name			
*Street address		Postal address	
*Suburb		Suburb	
*State		State	
*Postcode		Postcode	
*Phone number			
*Email			

Annual return period

*Start date	/ /	*End date	/ /

Auditor’s comments

Victorian Electoral Commission

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Attestation

I state that I:

a. was given full and free access at all reasonable times to all accounts, records, documents and papers relating directly or indirectly to any matter required to be specified in the statement; and

b. examined the material referred to in paragraph (a) for the purpose of giving the certificate; and

c. received all information and explanations that I requested in respect of any matter required to be specified in the statement and

d. have no reason to believe that any matter stated in the statement is not correct.

I declare I am an independent auditor and the submission attached to this audit certificate has been audited in accordance with Australian Auditing Standards as specified in section 336(1) of the *Corporations Act 2001* (Cth).

I understand that knowingly providing false or misleading information is a serious offence under section 274(2) of the Electoral Act.

*Name	
*Signature	
*Auditor provider company ABN	
*Date	/ /